# FOR MYSORE STATE

G.O. NO. 474

Dated 2 — 4 — 54

BOARD OF REVENUE(CIVIL SUPPLIES)
Abstract.

Cholam - Bellary District - Stocks imported from Uttar Pradesh Loss - write off - Proposals - submitted.

Bd's Ref. No. 87431/52 L.IV.4. CS. dated 30-9-52.

67748
13 OCT 1953

From

Sri M.V. Subramanian I.C.S.,
Commissioner of Civil Supplies.

K. Ghulam Mahmood I.A.S.,
Secretary to the Commissioner of Civil Supplies.

Read: 1. From the Collector of Bellary ROC. No. 12492/49 N3. dated 23-6-52
2. From the Collector of Bellary C. 12492/50 N.3. dated 27-7-52.
3. Bd's Ref. No. 699/52 L.XI dated 8-8-52.
4. Bd's Ref. No. 87431/52 L.IV. dated 15-9-52.
5. From the Chief Auditor, State Trading Schemes Madras STS. 4077 dated 22-11-52.
6. Bd's Ref. No. 87431/52. L.IV.4. dated 16-12-52.
7. From the Collector of Bellary RC. No. 12492/50 P.1. dated 23-12-52.

During the famine of 1943, Sri-Rao Saheb Bapiah Chowdry of Krishna District donated 1000 bags of rice for free distribution in the Bellary district. In view of the shortage of rice in the district and also of the dietary habits of the people in the district the Collector ordered that the gift rice should be sold at the prevailing market prices and that millets might be purchased from the sale proceeds and distributed free in the famine affected areas. The total net value of the gift rice sold by the several officers was reported as Rs.21,158-3-6. The Collector ordered the distribution of the amount among the Tahsildars as detailed below for the purchase of Millets for free distribution.

| | | |
|---|---|---|
| Tahsildar, Royadrug. | . | Rs.2000--0--0 |
| " Siruguppa | .. | 3850--0--0 |
| " Alur | .. | 2650--0--0 |
| Dy. Tahsildar, Yemmiganur. | .. | 2650--0--0 |
| Tahsildar, Bellary. | .. | 10008--3--6 |
| | | 21158--3--6 |

The Special Reception Tahsildar Bellary who was asked to distribute the amounts to the above officers instead of keeping those funds, separately, mixed up the money with the amounts relating to other Civil Supplies Grains received in the district. As a result of this mix-up, the full amount of Rs.10,008-3-6 allotted to the Tahsildar, Bellary, could not be paid for want of funds. The balance of the amount due to the Tahsildar, Bellary was made in kind by releasing Cholam from the Govt. Godowns. As a result of this transaction, a sum of Rs.6837-12-8 remains to be accounted for to the Board towards the cost of Uttar Pradesh and Central Provinces Cholam.

Of this amount Viz., Rs.6837-12-8 a sum of Rs.3245-10-6 relates to the excess shown in the value of gift rice realised by the Special Reception Tahsildar, Bellary. The balance of Rs.3592-2-2 represents the arrear sale proceeds due to the Government.

2. The proposals relate to the regularisation of the above excess value of Rs.3245-10-6 and the arrear sale proceeds of Rs. 3592-2-2.

(a) Rs.3245-10-6 : The Special Reception Tahsildar,

Bellary who was entrusted with the work reported by mistake that the value of 450 bags of Gift rice realised by him was Rs.11,496-11-8 instead of Rs.8251-1-2. He issued cholam worth Rs.3245-10-6 in excess of the sale proceeds of gift rice to the Tahsildar of Bellary by mistake and this grain was distributed among the poor of the famine affected village The Collector of Bellary originally recommended that the value of excess grains issued Viz., Rs.3245-10-6 might be debited to famine funds treating it as a gratuitous relief in the famine affected areas or in the alternative it might be written off the accounts.

The Chief Auditor, State Trading Schemes in his reference fifth cited enquired whether the question of recovering the amount from the persons responsible was considered. The Collector of Bellary reported in his reference seventh cited that the person responsible for the mistake ie., the then Special Reception Tahsildar, Bellary was punished by stoppage of his increment for one year and that the question of recovery of the loss was deferred till the write off orders of the Board were received. The Superintendent, Accounts Instruction Party in his Inspection Notes on the accounts of the Collector of Bellary reported that a perusal of the files revealed that while distributing jowar in lieu of rice, the entire sale proceeds of rice could not be assessed as both sales of gift rice and distribution of Jowar to famine affected areas were done simultaneously. He also remarked that the excess issue of Jowar to the tune of Rs.3245-10-6 would not have arisen had the gift rice been sold separately and the distribution of Jowar to famine people was allowed to wait till the entire sales were effected.

From the above it is observed that the sale proceeds of Gift rice were wrongly estimated resulting in the issue of Jowar in excess. At this distance of time, it is not possible to debit the amount to '54 A. Famine'

The Chief Auditor, State Trading Schemes has reported that the amount of Rs.3245-10-6 is pending realisation under para 7 of the Audit Report on the Personal Deposit account of the Collector of Bellary for 1944-45.

The point for consideration is whether the amount should be recovered from the then Special Reception Tahsildar in addition to the punishment given to him. As substantial punishment was given to him by way of stoppage of increment for one year it seems no recovery need be made from him.. In the circumstances, the Board requests that the Govt. may be pleased to write off the sum of Rs.3245-10-6 (Rupees Three thousand two hundred and forty five, annas ten and pies six only) being the value of Cholam issued in excess of the sale proceeds of Gift rice.

Rs.3592-2-2 : The Collector of Bellary in his second cited reported that a surplus of Rs.4510/- was accounted for under Bajra and requested that the balance of Rs. 3592-2-2 might be written off the accounts. The Superintendent, Accounts Instruction Party in his Inspection Notes observed that during that period there was confusion in maintaining accounts and that the amount of Rs.3592-2-2 was actually accounted for and credited to the grain it was due. The Chief Auditor State Trading Schemes in his reference fifth cited, reported that there was an excess remittance of Rs.3973-1-5 from Bellary district in the Board's accounts for Bajra for 1944-45 received in subsequent years and that the sum was taken into the credit side of profit and Loss account for 1950-51. He also stated that audit has no objection to the Board, after further investigation, setting off the excess under 'Bajra' towards the arrears under 'Cholam' According to proforma accounts there is no shortage under Bajra and Cholam for the years 1943-44 to 45-46 pending regularisation under Bellary district. In the circumstances, the Board requests that the Govt. may be pleased to formally write off the amount of Rs.3592-2-2, being the arrear sale proceeds due in respect of

Cholam. The delay in submitting the proposal to the Government is due to prolonged correspondence with the Collector of Bellary and the Chief Auditor State Trading Schemes and the detailed investigation made by the Superintendent, Accounts Instruction Party.

for Secretary.

To
The Secretary to Government,
Food and Agriculture Dept., Madras.

Copy to The Collector of Bellary.

Clean copy for file.

TKS/9.10.

Government of Madras
Food and Agriculture Department.

Endorsement No 60745 D/53- dated 1953

Returned to the Board of Revenue (Civil Supplies) for transmission to the Mysore Govt.

Assistant Secretary to Government.

To
The Board of Revenue
(Civil Supplies).

To The Secretary to the Govt. of Mysore
Supply Dept
Bangalore (with enclosure

Sub: C.S - Gholam - Bellary District
Stocks imported from Uttar
Pradesh - Loss - write off -
Proposals -

Ref: From the Bd. of Revenue, Rep. No. 87431/
L-IV-4 (Cr), Madras dated 30/9/5
addressed to the Govt. of Madras

I am directed to forward herewith a copy of the Bd's rep. cited and to state that in the circumstances reported by the Madras Govt. propose to sanction

the wilds-off of the Shimoga mentioned therein
if the Govt. of Mysore have no
objection to the proposal. I am to request
SR that the views of the Govt of Mysore may be
11/53 obtained & communicated to this Govt at an

The Mysore Govt.
~~General and Revenue~~ Secretariat,

No. SD. 10390 / R 34.53.17 Dated Bangalore, 8th March 195

From

31063

The Chief Secretary to the Government of Mysore,
Bangalore.

To

The Secretary to the Government of Madras
Agricultural Department,
Madras.

Sir,

Subject: Civil Supplies - Cholam - Bellary District - Stocks imported from Uttarapradesh -- Loss - Write off -- Proposals.

hhs-6 also

With reference to your letter No. 60748-A.IV/53-2, dated 10th November, 1953, on the above subject, I am directed to state that this Government need not furnish any opinion in the matter, as the loss involved is prior to the transfer of Territory. It is presumed that it would not involve any financial commitment to this State.

Yours faithfully,

(N. Puttarangaswamy)
Chief Secretary to Government.

Agriculture Dept.(AIV)

Memo No. dated CMB074

Sub: CIVIL SUPPLIES--Foodgrains--Cholam--Bellary district--Stocks imported from U.P.--Loss--Write off--Sanctioned -

Ref: From the Bd.of Rev.(CS) Ref.No.87431/52 LIV.4 CS dated 30.9.1953.
2. This Government's letter No.60748-AIV/5 dated 10.11.1953.
3. From the Govt.of Mysore, Letter No. 10390/R.34.53.17 dated 8/9-3-1954.

GO.Rt 474...50. 2-4-5

In the circumstances reported by the Bd.of Rev.(CS) in its reference cited, sanction is accorded to the write off of a sum of Rs.6,837-12-8 (Rupees six thousand eight hundred and thirty seven, annas twelve and pies eight only) ~~relating to the excess value of gift rice realised by the Special Receiption Tahsildar, Bellary and the arrear sale proceeds of cholam due to the Government, in respect of the cost of the stocks imported from U.P.~~ from the accounts of the Civil Supplies Dept being the total of the two items detailed below: and Madhya Pradesh and distributed ~~during 1943 in the famine stricken areas of Bellery, as detailed below:~~

being the value of Cholam

(i) Rs.3245-10-6 ~~relating to the excess shown~~

issued in excess of the Sale proceeds of the

~~in the value of~~ gift rice realised by the Special

Reception Tahsildar; Bellary.

(ii) Rs.3592-2-2 representing the arrear sale proceeds due to Government owing to wrong account.

Sub: C.S. Scholam - Bellary Dt. - Blocks imported from Uttar Pradesh - Loss - Write off Proposals.

Ref: From the Bd of Rev(s). B 7 4731 /52 C.IV. 4. BS

To,

The Board of Rev(s) has, in its reference at pages 1-3 of submitted proposals for the write off of certain loss in Bellary District. The cases relate to Mysore State and may therefore be related to the Bd for transmission to Mysore State. The details are given on p 3 of. is submitted for approval

Finance may see before

The reference from the Board of Revenue on pp.1-2 ~~above~~ C.F may be perused.

2. The proposals relate to the regularisation of ~~the excess value of~~ a sum of Rs.6837-12-8 to be accounted for towards the cost of Uttra Pradesh and Madhya Pradesh cholam distributed during 1943 in the famine stricken areas of Bellary. The above amount comprises two sums, namely (1) Rs.3045-10-6 relating to the excess shown in the value of Gift Rice realised by the Special Reception Tahsildar, Bellary and (2) the balance of Rs.3592-2-2 represents the arrear sale-proceeds due to the Government.

Item(i) ~~above~~ Rs.3245-10-6. As the Special Reception Tahsildar who was responsible for this excess expenditure has been awarded substantial punishment, the Board has proposed that no further action need be taken (against him/her) and the amount may be written off. Finance may agree. It may also be pointed out that it will not be useful or desirable to transfer the case to the Mysore Government for disposal. As the transaction occurred as far back as 1943 and ~~that~~ has the Mysore Government is likely to say that this Government is as much involved as they are in respect of this, ~~It~~ it would be ~~enough~~ better to apprise ~~the position to~~ in the matter the Mysore Government ~~in the matter~~ of the position and to issue orders ~~for~~ to write-off after obtaining the concurrence of that Government. ~~also~~

Item(2) ~~above~~ Rs.3592-2-2. It will be seen from the Board's report at the bottom of p.2 ~~above~~ of that this amount representing the arrear sale-proceeds of cholam is ~~only~~ not ~~fictious~~ actually due and that it has arisen due to wrong accounting. The Board has therefore proposed to formally write off this amount also. Finance may agree ~~after consulting the Mysore Government~~ to the issue of orders ~~and~~ after obtaining ~~its~~ his concurrence of the Mysore Government as indicated at X above.

It will not be proper for the Board of Rev (Cs) to address the Mysore Govt direct. The ~~2nd A~~ dept may forward a copy of the Bd's rep in the C/f to the Mysore Govt and say that its Govt's promise to sanction the write-off, if they have no objection.

RD 2-12-52 AA

Notes of [illegible] above may be perused in M on p 3 ante a draft letter to the Govt. of Mysore is submitted below. Sd/-
7/11/53
9/11/53

[Govt. of Mysore Letter No 60748 AW/53-2D/10 11/53 & pp 5-6 C/f
Ref — From the Govt of Mysore letter
No BD 10390/R.34-53-17D 8/9-3-54 f/p 4 C/f

To A.S.IV.

The reply of the Govt.of Mysore at p.7 c.r. with reference to this Govt.'s letter at pp.5 and 6 n. The case relates to the proposal of the Bd.of Rev.(CS) to the regularisation of the excess value of a sum of Rs.6837-12-8 to be accounted for towards the cost of Uttra Pradesh and Madhya Pradesh cholam distributed during 1943 in the famine stricken areas of Bellary. The above amount comprises two sums namely

(i) Rs.3245-10-6 relating to excess shown in the value of Gift Rice realised by the Special Reception Tahsildar, Bellary; and

(ii) the balance of Rs.3592-2-2 representing t arrear sale proceeds due to the Government.

The proposal is fully explained in the Bd.'s reference at pp.1-3 c.f.

Item I: Rs.3245-10-6: This amount represents the excess shown in the value of gift rice realised by the Special Receiption Tahsildar, Bellary. The Special Receiptio Tahsildar issued cholam worth Rs.3245-10-6 in excess of the sale proceeds of gift rice to the Tahsildar of Bellary by mistake and this grain was distributed among the poor of the famine affected villages. The excess

-6- 1-9

resuming that the proposal would not involve any financial commitment to the Mysore State. The resumption is correct.

Subject to orders a draft order is submitted below for Finance may see for acceptance.

A & B above may be accepted

22/10/54

A-2-5241

Fin (Planning) Dept

(previous fin. note on pp. 2-3 above).

The further notes on pp 4-6 above may be perused. The draft order below may be accepted in finance

issue of jowar to the tune of the above amount would not have arisen had the gift rice been sold separately and distribution of jowar to famin people was allowed to wait till the entire sales were affected. It will therefore be seen that the sale proceeds of gift rice were wrongly estimated resulting in the issue of jowar in excess. The Special Receiption Tahsildar who was responsible for the mistake has awarded a substantial punishment by way of stoppage of increment for one year. The Bd.has considered that in view of the punishment already awardd no recovery of the amount referred to above need be made from him. The Board has accordingly recommended to the Govt. for the write off of the sum of Rs.3245-10-6 being the value of cholam (Jowar) issued in excess of the sale procedds of gift rice. Finance have agreed to the proposal to write off the amount after appraising the Mysore Govt.of the position and after obtaining their concurrence. The Mysore Govt. were accordingly addressed (in Rev. Govt letter as pp5-6 c/f) and their reply is at p.7 c.f.

In view of the reply that Govt. that their opinion is not necessary, this Govt.may straight away write off the amount as already agreed to.

Item II Rs.3592-2-2:

This amount represents the arrears of sale proceeds due in respect of cholam due to the Government. The amount is not really due but it has arisen in view of wrong account as explained by the Board in para 2 (b) at pp.2-3 c.f. The Board's proposal to write off the amount formally has been accepted by Finance, provided Mysore Govt.are appraised of this position and their concurrence obtained. The reply of the Mysore Govt.at p.7 c.f.shows that their opinion is not necessary. In the circumstances the above amount of Rs.3592-2-2 referred to above may also be written off by this Government.

Attention is kindly invited to the concluding sentence of the Mysore Govt.in their letter at p.7 c.f.

GOVERNMENT OF MYSORE

No. S.D. 9771

Mysore Government Secretariat,

*Dated, Bangalore,* 17 JAN *195* 5.

4184

FROM

The Chief
*Secretary to the Government of Mysore,*

To

The Secretary to the Government of Madras,
Agriculture Department,
MADRAS.

Sir,

SUB:- CIVIL SUPPLIES - Cholam - Bellary District - Stocks imported from U.P. - Loss - Write off -

5.69 REF:- Your letter No.60748/AIV/53-2, dated 10th Nov. 1953.

.....

Referring to your above letter and in continuation of this office letter No.S.D.&10390, dated 9-3-1954 on the above subject, I am directed to enquire whether the Government of Madras have ordered the write off of the amount of Rs.6837-12-8 in question.

Yours faithfully,

(R.M. Vancheswara Iyer)
for Chief Secretary to Government.

presuming that the proposal would not involve any financial commitment to the Mysore State. Their presumption is correct.

Subject to orders a draft order is submitted below for Finance may see for acceptance.

Fin (Planning)

(Previous fin. note on pp. 2-3 above).

The further notes on pp 4-6 above may be perused. The draft order below may be presented in finance.

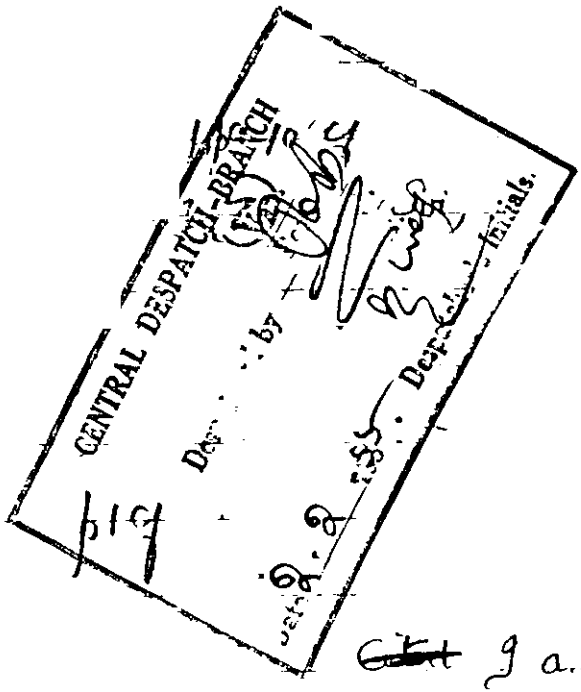
M. Imm Mysore

29/11/55

Letter No. 4049 9II/55-1 dated 29

To

The Chief Secy to the Govt of Mysore,
Mysore Govt Secretariat,
Bangalore (with encl)




Sub: C.S. Cholam – Bellary dist – stocks imported from A.P – Loss. Write off Sanctioned. Copy of GO - Furnished.

Ref your letter No. S.D. 9771 dated 17.11.55

~~In Reply to your letter~~

~~Sir~~ I am directed to State that the Govt of Madras have already ordered the write off of the

amount of Rs 6837-12-8 in question) (Copy of G O in GoRtm 474 Agri dated 2.4.54 enclosed) pp 4-10 of (Z)

25/1/55 25/1/55 28/1/55

OM:— Please see the letter from the Govt of Mysore on p1 of. Orders have already been issued in GoRtm 474 dated 2.4.54 sanctioning the write off of a sum of Rs 6837-12-8 being the ~~loss~~ value of cholam issued in excess of the sale proceeds of gift rice & the arrears of sale proceeds in respect of cholam due to Govt in Bellary dist. The Mysore Govt may be informed accordingly. A draft letter is submitted on pp 1-2 above for approval. pp 9-10 of (Z)

25/1/55 25/1/55 28/1/55